COUNTY OF YORK, VIRGINIA

Balance Sheet Governmental Funds June 30, 2003

Cash and temporary investments \$ 41,761,879 \$ 1,305,878 \$ 21,020 \$ 5,000 Restricted cash 5,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 1,000					Capital Project -	Nonmajor Governmental		Total Governmental	
Restricted cash	ASSETS		<u>General</u>				<u>Funds</u>		<u>Funds</u>
Receivables:		\$		\$	14,336,578	\$	210,208	\$	
Property taxes, including penalties			5,000		-		-		5,000
Case allowance for uncollectibles 1942,416 1921 18,971 1,18,1844 Notes 116,361 10,921 18,971 1,18,1845 Notes 116,361 10,921 18,971 1,18,1845 Notes 116,361 10,921 18,971 1,18,1845 Intergovermental revenues due from:									
Dither Notes 1,131,1952 10,921 18,971 1,151,184 Notes No					-		-		
Notes 16,361 397,524 513,885 Federal governmental revenues due from: Federal government - grants 38,963 194,900 233,863 Commonwealth of Virginia:					40.004		-		
Pederal governmental revenues due from:					10,921		- / -		
Federal government - grants			116,361		-		397,524		513,885
Commonwealth of Virginia: Local sales tax			20.002				404.000		222.002
Local sales tax			38,963		-		194,900		233,863
Shared expenditures 310,412 - - 310,412 Public assistance 18,813 - - 18,813 Local government: 18,813 - - 18,813 Local government: - - 57,953 57,953 Capital projects - - 119,473 - 119,473 Due from component unit - Industrial Development Authority - - 509,388 509,388 Due from other funds 3,214,487 - 76,7950 3,982,437 Prepail expenditures 92,139 - 76,7950 3,982,437 Prepail expenditures 92,139 - 76,7950 3,982,437 Total assets 550,480,017 \$14,466,972 \$2,262,456 67,209,445 Liabilities Liabilities Accounts payable \$1,014,819 \$318,252 \$451,431 \$1,784,502 Retainage payable \$1,014,819 \$1,259,104 \$1,295,31 \$1,719,513 \$1,219,531 \$1,219,531			E00 71E						E22 71E
Public assistance					-		-		
Other 18,813 - - 18,813 Local government: - - 57,953 57,953 Capital projects - 119,473 - 119,473 Due from component unit - School Board 195,113 - 509,388 509,388 Due from other funds 3,214,487 - 767,950 3,982,437 Prepaid expenditures 92,2139 - 8,057 100,196 Total assets \$50,480,017 \$14,466,972 \$2,262,456 67,209,445 Liabilities and Fund Balances Liabilities and Fund Balances Accounts payable \$1,014,819 \$318,252 \$451,431 \$1,784,502 Retainage payable 6,800 - - - 6,800 Deposits payable 1,030,004 - - 1,030,004 Salaries, taxes and benefits payable 1,117,552 - 101,979 1,219,531 Due to component unit - School Board 1,1462,864 1,759,110 - 1,3221,974 D	•		310,412		-				,
Local government: Public assistance			-		-		97,505		
Public assistance - 1-9.75 57,953 57,953 Capital projects - 1195,113 - - 1195,173 Due from component unit - School Board 195,113 - - 195,113 Due from other funds 3,214,487 - 50,9388 509,388 Due from other funds 92,139 - 8,057 100,196 Total assets \$50,480,017 \$14,466,972 \$2,262,456 \$67,299,445 Liabilitities Liabilitities Accounts payable \$1,014,819 \$318,252 \$451,431 \$1,784,502 Retainage payable 6,800 - \$5,048,000 - \$6,800 Salaries, taxes and benefits payable 1,030,004 - \$10,1979 12,195,152 Deferred revenue 3,185,690 - \$10,1979 12,195,153 Due to component unit - Industrial Development Authority 400,000 - \$2,761 829,508 Total liabilities 779,096 1,129,623 137,632			18,813		-		-		18,813
Capital projects - 119,473 - 119,473 Due from component unit - School Board 195,113 - 509,388 509,288 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00							F7.050		F7.0F0
Due from component unit - School Board 195,113 195,113			-		-		- ,		
Due from component unit - Industrial Development Authority 3,214,487 - 767,950 3,982,437 701,101,101,101,101,101,101,101,101,101,			405 440		119,473		-		
Due from other funds 3,214,487 - 767,950 3,982,437 Prepaid expenditures 92,139 14,466,972 2,262,456 67,209,446 LIABILITIES AND FUND BALANCES			195,113		-		-		
Prepaid expenditures					-				
Total assets \$50,480,017 \$14,466,972 \$2,262,456 \$67,209,445					-				
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable \$ 1,014,819 \$ 318,252 \$ 451,431 \$ 1,784,502 Retainage payable 6,800 - - 6,800 Deposits payable 1,030,004 - - 1,030,004 Salaries, taxes and benefits payable 1,117,552 - 101,979 1,219,531 Deferred revenue 3,185,690 - 416,495 3,602,185 Due to component unit - School Board 11,462,864 1,759,110 - 13,221,974 Due to component unit - Industrial Development Authority 400,000 - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Urresserved: Designated for subsequent year's expenditures: - - - 1,3014,330 - - - <	• •	_		_		_		_	
Caccounts payable	Total assets	\$	50,480,017	\$	14,466,972	\$	2,262,456	\$	67,209,445
Caccounts payable	LIABILITIES AND FUND BALANCES								
Retainage payable 6,800 - - 6,800 Deposits payable 1,030,004 - - 1,030,004 Salaries, taxes and benefits payable 1,117,552 - 101,979 1,219,531 Deferred revenue 3,185,690 - 416,495 3,602,185 Due to component unit - School Board 11,462,864 1,759,110 - 13,221,974 Due to component unit - Industrial Development Authority 400,000 - - 400,000 Due to other funds 826,747 - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: - - 3,047,330 30,473 300,473 300,473 300,473 300,473 2,046,331 - - 13,014,330									
Retainage payable 6,800 - - 6,800 Deposits payable 1,030,004 - - 1,030,004 Salaries, taxes and benefits payable 1,117,552 - 101,979 1,219,531 Deferred revenue 3,185,690 - 416,495 3,602,185 Due to component unit - School Board 11,462,864 1,759,110 - 13,221,974 Due to component unit - Industrial Development Authority 400,000 - - 400,000 Due to other funds 826,747 - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: - - 3,047,330 30,473 300,473 300,473 300,473 300,473 2,046,331 - - 13,014,330		\$	1.014.819	\$	318.252	\$	451.431	\$	1.784.502
Deposits payable 1,030,004 - - 1,030,004 Salaries, taxes and benefits payable 1,117,552 - 101,979 1,219,531 Deferred revenue 3,185,690 - 416,495 3,602,185 Due to component unit - School Board 11,462,864 1,759,110 - 13,221,974 Due to component unit - Industrial Development Authority 400,000 - - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: - - 13,014,330 - - - 13,014,330 Special revenue funds - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - - 13,014,330<		*		•	-	*	-	*	
Salaries, taxes and benefits payable 1,117,552 - 101,979 1,219,531 Deferred revenue 3,185,690 - 416,495 3,602,185 Due to component unit - School Board 11,462,864 1,759,110 - 13,221,974 Due to other funds 826,747 - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: 1 13,014,330 - - 13,014,330 Special revenue funds - - 300,473 300,473 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: - 8,495,701 754,467 9,250,168 Designated for self insurance: - - - 1,513,149 Undesignated, reported in: - <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td>_</td> <td></td> <td></td>					_		_		
Deferred revenue					_		101.979		
Due to component unit - School Board 11,462,864 1,759,110 - 13,221,974 Due to component unit - Industrial Development Authority 400,000 - - 400,000 Due to other funds 826,747 - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: - - 13,014,330 Special revenue funds - - 300,473 300,473 Special revenue funds - - 300,473 300,473 Designated for self insurance: - 8,495,701 754,467 9,250,168 Designated for self insurance: - - - 1,513,149 Undesignated, reported in: - - - 1,513,149 Undesignated, reported in:					_				
Due to component unit - Industrial Development Authority Due to other funds 400,000 826,747 - - 400,000 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: - - 13,014,330 - - 13,014,330 300,473 300,473 300,473 300,473 2,046,351 - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - - 13,014,330 - - -					1.759.110				
Due to other funds 826,747 - 2,761 829,508 Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: General fund 13,014,330 - - 13,014,330 Special revenue funds - 8,495,701 754,467 9,250,168 Designated for self insurance: - 8,495,701 754,467 9,250,168 Designated, reported in: - - 1,513,149 - - 1,513,149 Undesignated, reported in: - - - 1,513,149 - - 1,513,149 Undesignated, reported in: - - - 89,161 89,161 89,161 89,161 89,161 89,161 89,161 89,161 89,161 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>_</td> <td></td> <td></td>					-		_		
Total liabilities 19,044,476 2,077,362 972,666 22,094,504 Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: General fund 13,014,330 - - - 13,014,330 Special revenue funds - - 300,473 300,473 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: - - 1,513,149 Undesignated, reported in: - - - 1,513,149 Undesignated, reported in: - - - 1,5036,827 Special revenue funds - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941<					_		2.761		
Fund balances: Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: General fund 13,014,330 13,014,330 Special revenue funds 300,473 300,473 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: General fund 1,513,149 1,513,149 Undesignated, reported in: General fund 16,036,827 16,036,827 Special revenue funds - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941		_			2 077 362				
Reserved for encumbrances 779,096 1,129,623 137,632 2,046,351 Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: General fund 13,014,330 - - 13,014,330 Special revenue funds - - 300,473 300,473 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: - - 1,513,149 Undesignated, reported in: - - 1,513,149 Undesignated, reported in: - - 16,036,827 Special revenue funds - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Total nabilities		10,044,470	_	2,011,002	_	372,000	_	22,004,004
Reserved for prepaid expenditures 92,139 - 8,057 100,196 Unreserved: Designated for subsequent year's expenditures: General fund 13,014,330 - - 13,014,330 Special revenue funds - 8,495,701 754,467 9,250,168 Designated for self insurance: General fund 1,513,149 - - 1,513,149 Undesignated, reported in: General fund 16,036,827 - - 16,036,827 Special revenue funds - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941									
Unreserved: Designated for subsequent year's expenditures: General fund 13,014,330 - 300,473 300,473 Special revenue funds - 8,495,701 754,467 9,250,168 Designated for self insurance: General fund 1,513,149 1,513,149 Undesignated, reported in: General fund 16,036,827 - 16,036,827 Special revenue funds - 2,764,286 Capital project funds - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Reserved for encumbrances		779,096		1,129,623		137,632		2,046,351
Designated for subsequent year's expenditures: General fund 13,014,330 - - 13,014,330 Special revenue funds - 8,495,701 754,467 9,250,168 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: - - - 1,513,149 Undesignated, reported in: - - - 1,513,149 General fund 16,036,827 - - 16,036,827 Special revenue funds - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Reserved for prepaid expenditures		92,139		-		8,057		100,196
General fund 13,014,330 - - 13,014,330 Special revenue funds - - - 300,473 300,473 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: General fund 1,513,149 - - 1,513,149 Undesignated, reported in: General fund 16,036,827 - - 16,036,827 Special revenue funds - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941									
Special revenue funds - - 300,473 300,473 Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: - - 1,513,149 - - 1,513,149 Undesignated, reported in: - - - 16,036,827 - - 16,036,827 Special revenue funds - - 89,161 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Designated for subsequent year's expenditures:								
Capital project funds - 8,495,701 754,467 9,250,168 Designated for self insurance: General fund 1,513,149 - - - 1,513,149 Undesignated, reported in: General fund 16,036,827 - - 16,036,827 Special revenue funds - 2,764,286 - 2,764,286 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	General fund		13,014,330		-		-		13,014,330
Designated for self insurance: General fund 1,513,149 - - 1,513,149 Undesignated, reported in: - - - 16,036,827 - - - 16,036,827 Special revenue funds - - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Special revenue funds		-		-		300,473		300,473
General fund 1,513,149 - - 1,513,149 Undesignated, reported in: 16,036,827 - - 16,036,827 Special fund 16,036,827 - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Capital project funds		-		8,495,701		754,467		9,250,168
Undesignated, reported in: 16,036,827 - - 16,036,827 General fund 16,036,827 - - 16,036,827 Special revenue funds - - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Designated for self insurance:								
General fund 16,036,827 - - 16,036,827 Special revenue funds - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	General fund		1,513,149		-		-		1,513,149
Special revenue funds - - 89,161 89,161 Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Undesignated, reported in:								
Capital project funds - 2,764,286 - 2,764,286 Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	General fund		16,036,827		-		-		16,036,827
Total fund balances 31,435,541 12,389,610 1,289,790 45,114,941	Special revenue funds		-		-		89,161		89,161
	Capital project funds				2,764,286			_	2,764,286
	Total fund balances		31,435,541		12,389,610		1,289,790		45,114,941
	Total liabilities and fund balances	\$		\$	14,466,972	\$	2,262,456	\$	

The accompanying notes are an integral part of the basic financial statements.